

AlixPartners, LLP

Exhibit B

**Detailed Description of AlixPartners' Hours
and Professional Fees by Matter Category**



Mr. John K. Kim
Chief Legal Officer
LTL Management LLC
501 George Street
New Brunswick, NJ 08933

Re: Chapter 11 Process / Case Management
Code: 20005188PA0002.1.1

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
04/05/2023	JEC	Coordinate with AlixPartners team on case updates and planning	0.3
04/05/2023	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss project planning	0.6
04/05/2023	JEC	Review engagement letter and related information to provide feedback to team	0.9
04/05/2023	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss project planning	0.6
04/06/2023	JRC	Review various 1st day pleadings	1.2
04/07/2023	JEC	Coordinate with Jones Day and AlixPartners teams on case administration matters	1.2
04/07/2023	JEC	Research professional fee billing inquiry received from Jones Day team	0.3
04/10/2023	JEC	Coordinate with AlixPartners team on billing reconciliation matters	0.3
04/13/2023	JEC	Coordinate with Jones Day and AlixPartners teams on case administration matters	0.7
04/21/2023	JEC	Coordinate with Jones Day and company teams on case administration matters	0.3
04/21/2023	MB	Generate a reconciliation of outstanding professional fees based on request from D. Segal	0.6
04/25/2023	JEC	Update analysis of professional fees to support company request	0.6
04/25/2023	JEC	Compile analysis of professional fees to support company request	1.3
04/25/2023	MB	Review of the outstanding professional fees based on request from D. Segal	0.4
Total Professional Hours			9.3



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Code: 20005188PA0002.1.1

PROFESSIONAL	RATE	HOURS	FEE	FEE
John R Castellano	\$1,400	1.2	\$	1,680.00
Jarod E Clarrey	\$950	6.5		6,175.00
Mark Barnett	\$805	1.6		1,288.00
Total Professional Hours and Fees		9.3	\$	9,143.00



Mr. John K. Kim
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Re: U.S. Trustee / Court Reporting Requirements
Code: 20005188PA0002.1.5

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
04/07/2023	JEC	Coordinate with Jones Day team on reporting matters	0.3
04/13/2023	JEC	Coordinate with Jones Day and company teams regarding reporting requirements	0.4
04/18/2023	JEC	Prepare analysis of professional fees to support MOR filing	1.0
04/18/2023	JEC	Coordinate with Jones Day and company teams on MOR-related matters	0.4
04/18/2023	MB	Generate the disbursements report for the March MOR	0.9
04/18/2023	MB	Generate the receipts and disbursements schedule for the March MOR	0.3
04/18/2023	MB	Review the financial statements for the March MOR	1.4
04/18/2023	MB	Review RAM financials for the March MOR	0.6
04/19/2023	JEC	Update analysis of professional fees to support MOR filing	2.4
04/19/2023	JEC	Compile supporting information for MOR per company request	0.3
04/19/2023	MB	Review the March MOR prior to sending to the Jones Day team for comment	0.4
04/25/2023	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss reporting updates	0.9
04/25/2023	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss reporting updates	0.9
04/26/2023	JEC	Coordinate with company and Jones Day teams on IDI requirements	0.3
04/26/2023	MB	Review questions from the Jones Day team regarding the Initial Debtor Interview materials	0.3
04/27/2023	JEC	Review Initial Debtor Interview documents to support preparation for meeting	0.2
04/27/2023	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss Initial Debtor Interview documents	0.2
04/27/2023	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss Initial Debtor Interview documents	0.2
04/27/2023	MB	Update IDI materials	0.7
04/27/2023	MB	Generate materials based on the requirement for the Initial Debtor Interview	0.8
04/27/2023	MB	Update materials based on the requirement as part of the Initial Debtor Interview	0.2
Total Professional Hours			13.1



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Re: U.S. Trustee / Court Reporting Requirements
Code: 20005188PA0002.1.5

PROFESSIONAL	RATE	HOURS	FEEs
Jarod E Clarrey	\$950	6.4	6,080.00
Mark Barnett	\$805	6.7	5,393.50
Total Professional Hours and Fees		13.1	\$ 11,473.50



Mr. John K. Kim
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Re: Preparation for / Attend Court Hearings
Code: 20005188PA0002.1.17

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
04/11/2023	JEC	Attend portion of first day hearing telephonically	1.5
Total Professional Hours			1.5



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Re: Preparation for / Attend Court Hearings
Code: 20005188PA0002.1.17

PROFESSIONAL	RATE	HOURS	FEES
Jarod E Clarrey	\$950	1.5	1,425.00
Total Professional Hours and Fees		1.5	\$ 1,425.00



Mr. John K. Kim
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LTL Management LLC
501 George Street
New Brunswick, NJ 08933

Re: Retention Applications & Relationship Disclosures
Code: 20005188PA0002.1.19

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
04/05/2023	ESK	Review engagement letter for new bankruptcy filing	0.2
04/05/2023	BF	Draft engagement letter for new bankruptcy proceeding	1.1
04/06/2023	JEC	Coordinate with Jones Day and AlixPartners teams on retention matters	0.4
04/06/2023	BF	Draft retention documents for new bankruptcy proceeding	1.8
04/10/2023	BF	Draft retention documents for new bankruptcy proceeding	0.6
04/12/2023	BF	Meeting with E. Kardos and B. Filler (both AlixPartners) re: retention documents	0.1
04/12/2023	ESK	Meeting with E. Kardos and B. Filler (both AlixPartners) re: retention documents	0.1
04/12/2023	BF	Draft AlixPartners retention documents for new bankruptcy	2.8
04/14/2023	BF	Draft disclosures for parties-in-interest beginning with letters A through D	3.0
04/14/2023	BF	Draft disclosures for parties-in-interest beginning with letters D through Ga	3.0
04/17/2023	HS	Revise retention documents	0.6
04/17/2023	BF	Draft disclosures for parties-in-interest beginning with letters L through M	2.8
04/17/2023	BF	Draft disclosures for parties-in-interest beginning with letters G through I	3.0
04/17/2023	BF	Draft disclosures for parties-in-interest beginning with letters J through K	3.0
04/18/2023	HS	Revise retention documents	0.4
04/18/2023	BF	Draft disclosures for parties-in-interest beginning with letters P through R	3.0
04/18/2023	BF	Draft disclosures for parties-in-interest beginning with letters R through X	3.0
04/18/2023	BF	Draft disclosures for parties-in-interest beginning with letters N through P	3.0
04/19/2023	HS	Revise relationship disclosures for retention application	2.1
04/20/2023	HS	Continue to revise relationship disclosures for retention application	0.6
04/20/2023	HS	Revise relationship disclosures for retention application	2.6
04/20/2023	BF	Review edits to draft retention documents per H. Saydah (AlixPartners)	1.2
04/22/2023	JEC	Review draft retention documents	0.2
04/25/2023	HS	Review correspondence from I. Perez (Jones Day) re: parties in interest list	0.2
04/25/2023	BF	Review additional edits to draft retention documents per H. Saydah (AlixPartners)	0.8
04/26/2023	HS	Review email correspondence from I. Perez (Jones Day) re: new parties in interest	0.1
04/27/2023	ESK	Analyze retention matters	0.5
04/27/2023	HS	Review fee matters for inclusion in retention application	0.4
04/28/2023	ESK	Review fee matters	0.2
Total Professional Hours			40.8



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Re: Retention Applications & Relationship Disclosures
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PROFESSIONAL	RATE	HOURS	FEES
Elizabeth S Kardos	\$800	1.0	800.00
Jarod E Clarrey	\$950	0.6	570.00
Heather E Saydah	\$550	7.0	3,850.00
Brooke Filler	\$510	32.2	16,422.00
Total Professional Hours and Fees		40.8	\$ 21,642.00



Mr. John K. Kim
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Re: Fee Statements & Fee Applications
Code: 20005188PA0002.1.20

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
04/07/2023	JAB	Review court docket for professional fee filings	0.2
04/10/2023	JAB	Prepare LEDES file for March Monthly Fee Statement	0.5
Total Professional Hours			0.7



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Re: Fee Statements & Fee Applications
Code: 20005188PA0002.1.20

PROFESSIONAL	RATE	HOURS	FEE
Jennifer A Bowes	\$485	0.7	339.50
Total Professional Hours and Fees		0.7	\$ 339.50



Mr. John K. Kim
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Re: SOFAs and Schedules
Code: 20005188PA0002.1.21

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
04/22/2023	JEC	Coordinate with Jones Day and AlixPartners teams on SOFAs/Schedules logistics	0.3
04/23/2023	JEC	Compile/review information to support preparation of SOFAs/Schedules reports	1.2
04/24/2023	JEC	Compile information to prepare for outreach to company re: SOFAs/Schedules reporting	0.7
04/24/2023	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss SOFAs/Schedules reporting requirements	0.9
04/24/2023	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss SOFAs/Schedules reporting requirements	0.9
04/24/2023	MB	Generate disbursement reports for the Debtor's Schedules and Statements	1.4
04/25/2023	JEC	Review information supporting SOFAs/Schedules preparation	1.1
04/27/2023	JEC	Review financial information supporting SOFAs/Schedules preparation	0.3
04/28/2023	JEC	Review financial information supporting SOFAs/Schedules preparation	1.2
04/28/2023	JEC	Load information into SOFAs/Schedules database to prepare for draft reporting	0.9
04/28/2023	JEC	Review/update financial information to support SOFAs/Schedules preparation	0.8
04/28/2023	JEC	Coordinate with Jones Day and AlixPartners teams on SOFAs/Schedules preparation items	0.3
04/28/2023	JEC	Coordinate with Jones Day and company on SOFAs/Schedules information	0.3
04/28/2023	JEC	Review litigation information to support SOFAs/Schedules preparation	0.2
04/28/2023	JEC	Review draft SOFAs/Schedules reports	0.8
04/28/2023	JEC	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss SOFAs/Schedules financial information	0.2
04/28/2023	MB	Review the financial information for the SOFAs and Schedules	0.4
04/28/2023	MB	Update the SOFAs and Schedules database with revised information	0.8
04/28/2023	MB	Call with M. Barnett and J. Clarrey (both AlixPartners) to discuss SOFAs/Schedules financial information	0.2
04/29/2023	MB	Update the SOFAs and Schedules drafts	1.1
04/30/2023	JEC	Review/compile litigation information to support SOFAs/Schedules preparation	1.3
04/30/2023	JEC	Update SOFAs/Schedules reporting database to prepare formatting for printing	0.6
Total Professional Hours			15.9



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Re: SOFAs and Schedules
Code: 20005188PA0002.1.21

PROFESSIONAL	RATE	HOURS	FEEs
Jarod E Clarrey	\$950	11.1	10,545.00
Mark Barnett	\$805	4.8	3,864.00
Total Professional Hours and Fees		15.9	\$ 14,409.00



Mr. John K. Kim
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Re: Meetings with Management and Advisors
Code: 20005188PA0002.1.22

DATE	PROFESSIONAL	DESCRIPTION OF SERVICES	HOURS
04/12/2023	MB	Conference call with I. Perez, A. Rush (both Jones Day), M. Barnett, J. Clarrey (both AlixPartners), and D. Segal to discuss reporting requirements	0.5
04/12/2023	JEC	Conference call with I. Perez, A. Rush (both Jones Day), M. Barnett, J. Clarrey (both AlixPartners), and D. Segal to discuss reporting requirements	0.5
04/21/2023	MB	Meeting with D. Segal regarding reporting requirements	0.2
04/24/2023	JEC	Call with D. Segal to discuss reporting matters	0.2
04/27/2023	JEC	Call with D. Segal to discuss reporting matters	0.3
04/27/2023	JEC	Conference call with A. Rush, I. Perez (both Jones Day), J. Kim and D. Segal to discuss preparation for Initial Debtor Interview call	0.3
04/27/2023	MB	Meeting with A. Rush and I. Perez (Jones Day) regarding the Initial Debtor Interview	0.3
04/28/2023	JEC	Conference call with US Trustee's office, J. Lawlor (Wollmuth), A. Rush, I. Perez (both Jones Day), M. Barnett, J. Clarrey (both AlixPartners) and J. Kim to conduct Initial Debtor Interview	0.3
04/28/2023	MB	Meeting with I. Perez (Jones Day) regarding the Debtor's SOFAs and Schedules	0.2
04/28/2023	MB	Conference call with US Trustee's office, J. Lawlor (Wollmuth), A. Rush, I. Perez (both Jones Day), M. Barnett, J. Clarrey (both AlixPartners) and J. Kim to conduct Initial Debtor Interview	0.3
Total Professional Hours			3.1



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Re: Meetings with Management and Advisors
Code: 20005188PA0002.1.22

PROFESSIONAL	RATE	HOURS	FEEs
Jarod E Clarrey	\$950	1.6	1,520.00
Mark Barnett	\$805	1.5	1,207.50
Total Professional Hours and Fees		3.1	\$ 2,727.50